

**YOUTH DIVERSION PROGRAM
FINANCIAL STATEMENTS
AS AT MARCH 31, 2022**

**YOUTH DIVERSION PROGRAM
TABLE OF CONTENTS
AS AT MARCH 31, 2022**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Continuity of Fund Balances	4
Statement of Revenue and Expenditures	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 15
Schedules of Revenue and Expenditures - Schedules A - L	16 - 26

INDEPENDENT AUDITOR'S REPORT

To the Members of
Youth Diversion Program

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Youth Diversion Program (the Organization), which comprise the statement of financial position as at March 31, 2022, and the statement of continuity of fund balances, revenue and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether, as at and for the years ended March 31, 2022 and March 31, 2021, any adjustments might be necessary to donations revenue, excess of revenues over expenditures, assets and fund balances.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing these financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KINGSTON, Canada
August 8, 2022

Wilkinson Company LLP

Chartered Professional Accountants
Licensed Public Accountants

WILKINSON & COMPANY LLP - CHARTERED PROFESSIONAL ACCOUNTANTS

**YOUTH DIVERSION PROGRAM
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2022**

	2022	2021
	\$	\$
ASSETS		
CURRENT		
Cash and short term deposits	307,178	410,960
Accounts receivable	16,331	21,179
HST receivable	9,813	10,490
Investments - Note 3	315,291	289,943
Prepaid expenses	2,105	2,105
	650,718	734,677
LONG-TERM		
Tangible Capital assets - Note 4	11,150	20,829
	661,868	755,506
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	29,172	38,167
Deferred revenue - Note 5	196,032	309,713
	225,204	347,880
LONG-TERM		
Deferred capital contributions - Note 6	6,578	12,937
	231,782	360,817
FUND BALANCES		
Unrestricted Fund	119,372	106,004
Internally restricted - Capital Fund	126,229	115,944
Internally restricted - Contingency Fund	189,067	174,003
Invested in tangible capital assets	(4,582)	(1,262)
	430,086	394,689
APPROVED ON BEHALF OF THE BOARD		
Silvia Cioci	Director	
Chris Carvalho	Director	
	661,868	755,506

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF CONTINUITY OF FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2022**

	Invested in Tangible Capital Assets	Internally Restricted Capital Fund (Note 7)	Internally Restricted Contingency Fund (Note 7)	Unrestricted Fund	Total 2022	Total 2021
	\$	\$	\$	\$	\$	\$
FUND BALANCES - BEGINNING OF YEAR	(1,262)	115,944	174,003	106,004	394,689	285,142
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(3,320)	10,285	15,064	13,368	35,397	109,547
FUND BALANCES - END OF YEAR	(4,582)	126,229	189,067	119,372	430,086	394,689

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2022**

	2022 \$	2021 \$
REVENUE		
Ministry of Children, Community and Social Services	353,505	310,873
Ministry of Health	120,217	114,517
Ministry of the Attorney General		43,625
Donations and fundraising	107,744	9,132
Counselling and prevention programs	355,037	251,836
United Way Serving Kingston, Frontenac, Lennox and Addington	162,000	210,188
Other grants	53,867	42,705
Ontario Trillium Foundation	135,055	127,445
Amortization of deferred capital contributions	6,359	7,877
Interest	4,991	4,325
Other	7,119	63,905
	1,305,894	1,186,428
EXPENDITURES		
Administration costs - Note 9	39,343	38,643
Advertising and promotion	1,729	1,971
Amortization	9,679	10,345
Communication	8,677	8,784
Donations and fundraising		1,648
Insurance	11,366	8,982
Interest and bank charges	2,545	2,845
Rent	44,347	43,950
Program expenses	27,882	19,212
Professional fees	23,388	13,510
Staff travel	24,082	12,477
Staff training	11,421	10,009
Office supplies and equipment	36,275	39,724
Volunteer training	1,542	939
Salaries and employee benefits	1,053,569	980,624
Less government subsidy		(74,127)
	1,295,845	1,119,536
EXCESS OF REVENUE OVER EXPENDITURES		
BEFORE UNDERNOTED FOR YEAR	10,049	66,892
OTHER INVESTMENT INCOME	198	160
CAPITAL GAINS FROM SEGREGATED FUND DISTRIBUTIONS	10,371	6,066
DIVIDEND INCOME	960	1,438
INSURANCE SEGREGATED FUND CAPITAL LOSSES	(171)	(1,417)
UNREALIZED GAINS AND LOSSES	13,990	36,408
EXCESS OF REVENUE OVER EXPENDITURES FOR YEAR	35,397	109,547

**YOUTH DIVERSION PROGRAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2022**

	2022 \$	2021 \$
OPERATING ACTIVITIES		
Excess of revenue over expenditures for year	35,397	109,547
Adjustment for items which do not affect cash -		
Amortization of capital assets	9,679	10,345
Unrealized gains on marketable securities	(13,990)	(36,408)
Amortization of deferred capital contributions	(6,359)	(7,877)
Capital gains from segregated fund distributions	(10,371)	(6,066)
Investment income	(987)	(181)
	13,369	69,360
Net change in non-cash working capital balances - Note 8	(117,151)	213,410
CASH FLOWS PROVIDED FROM (USED IN) OPERATING ACTIVITIES	(103,782)	282,770
INVESTING ACTIVITIES		
Purchase of capital assets		(15,583)
CASH FLOWS PROVIDED FROM (USED IN) INVESTING ACTIVITIES	NIL	(15,583)
FINANCING ACTIVITIES		
Deferred capital contributions		6,453
CASH FLOWS PROVIDED FROM FINANCING ACTIVITIES	NIL	6,453
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS FOR YEAR	(103,782)	273,640
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	410,960	137,320
CASH AND CASH EQUIVALENTS - END OF YEAR	307,178	410,960
REPRESENTED BY:		
Cash and short-term deposits	307,178	410,960

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

1. NATURE OF OPERATIONS

The Youth Diversion Program is incorporated in Ontario as an organization without share capital that provides services under the authority of the Youth Criminal Justice Act, in Kingston, Ontario.

The organization is registered as a charitable organization and consequently is exempt from income taxes under the *Income Tax Act*.

2. ACCOUNTING POLICIES

Outlined below are those accounting policies adopted by the organization considered to be particularly significant:

(a) Basis of Accounting

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Fund Accounting

The accompanying financial statements include the activities of the organization for which the Board of Directors is legally accountable. In order to properly reflect its activities, the organization maintains its accounts in accordance with the principles of "fund accounting" in order that limitations and restrictions placed on the use of available resources are observed. Under fund accounting, resources for various purposes are classified for accounting and reporting into funds in accordance with activities or objectives specified.

The Invested in Other Capital Assets Fund accounts for the organization's equipment.

The Unrestricted Fund accounts for the cost of operations of providing support services financed by contracts and grants and other general income.

The Capital fund accounts for funds set aside by the Board of Directors to renovate the organization's current location or to relocate to a new location.

The Contingency fund accounts for funds set aside by the Board of Directors for working capital to cover unforeseen expenditures.

The balance sheet represents the combined position of all the funds of the organization.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

2. ACCOUNTING POLICIES (Cont'd)

(c) Accounting Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include valuation of accounts receivable, deferred revenue and accounts payable. Actual results could differ from those estimates.

(d) Revenue Recognition

The organization follows the deferral method of accounting for contributions, which includes grants received pursuant to budget arrangements established by the funders. Grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of the accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in the subsequent period. These financial statements reflect agreed arrangements approved by the funding sponsors with respect to the year ended March 31, 2022.

Investment income is recognized as revenue when earned.

Fees for service are recognized as revenue as the services are provided.

(e) Deferred Revenue Relating to Capital Assets

Revenue received for the purpose of purchasing capital assets is deferred and amortized into revenue at a rate corresponding with the amortization rate for the related computers and equipment, which is a declining basis of 20 to 50%.

(f) Financial Instruments

The organization initially measures its financial assets and financial liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at amortized cost except for investments actively quoted in an active market. In subsequent periods, investments are reported at fair value, with any unrealized gains and losses reported in the statement of revenue and expenditures.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

2. ACCOUNTING POLICIES (Cont'd)

(g) Capital Assets and Amortization

Capital assets are stated at acquisition cost. Amortization is based on estimated useful life, is calculated on the following bases and at the rates set out below:

Asset	Basis	Rate
Equipment	Declining balance	20%
Computer equipment	Declining balance	50%

(h) Donated Services

Volunteers contribute significant hours each year to assist the organization in carrying out its activities. Since these services are not normally purchased by the organization and because of the difficulty of identifying a reliable basis for their value, donated services are not recognized in these financial statements.

(i) Allocation of Common Expenses

The organization operates various programs. The costs of each program includes the costs of personnel, premises and other expenses that are directly related to providing the program. The organization also incurs a number of general support expenses that are common to the administration of the organization and each of its programs.

The organization allocated its expenses according to management's best estimate on a basis of time, space and other resources utilized. The allocation is disclosed in Note 9 and the accompanying schedules.

(j) Income Taxes

The organization is a not-for-profit organization and as such is exempt from income taxes.

(k) Cash and Equivalents

Cash and equivalents consist of cash on deposit.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

3. INVESTMENTS

The organization's investments are in segregated insurance funds and consists of the following:

	2022		2021	
	Book Value \$	Fair Value \$	Book Value \$	Fair Value \$
<u>Board Contingency Investments</u>				
Great West Life Balanced Fund	32,531	36,996	30,344	35,244
Great West Life Dividend Fund	30,393	46,931	28,821	38,580
Great West Life Foreign Equity Fund	37,738	22,400	34,750	38,071
Great West Life Income Fund	21,536	37,762	20,946	21,752
Great West Life Real Estate Fund	35,717	44,976	35,786	40,356
	157,915	189,065	150,647	174,003
<u>Capital Investments</u>				
Great West Life Dividend Fund	24,225	37,414	22,989	30,773
Great West Life Foreign Equity Fund	25,458	25,472	23,456	25,694
Great West Life Income Fund	34,022	35,343	33,112	34,339
Great West Life Real Estate Fund	22,024	27,997	22,081	25,134
	105,729	126,226	101,638	115,940
	263,644	315,291	252,285	289,943

4. TANGIBLE CAPITAL ASSETS

	2022		2021	
	Cost \$	Accumulated amortization \$	Cost \$	Accumulated amortization \$
Equipment	18,649	15,052	18,649	14,154
Computer equipment	60,450	52,897	60,450	44,116
	79,099	67,949	79,099	58,270
Cost less accumulated amortization	\$ 11,150		\$ 20,829	

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

5. DEFERRED REVENUE

Deferred revenue represents unrestricted donations and fundraising amounts not utilized to fund current year program expenditures and consists of the following:

	2022	2021
	\$	\$
Trillium Intersections		72,355
Kairos - donations	108,128	133,863
Mentor Program - donations	27,470	32,360
Rebound - donations	42,498	53,199
SNAP - donations	17,936	17,936
	196,032	309,713

6. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions consists of the following:

	2022	2021
	\$	\$
Beginning of year	12,937	14,362
Prior period contributions repayable - United Way		6,452
Amortization of deferred capital contributions	(6,359)	(7,877)
End of year	6,578	12,937

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

7. INTERNALLY RESTRICTED FUNDS

Internally restricted amounts of \$126,229 have been set aside in the capital fund for the future use of either purchasing a building or renovating the current location. Internally restricted amounts of \$189,067 have been set aside in the Contingency Fund for unforeseen expenditures. These internally restricted amounts are not available for any other purpose without the approval of the board of directors.

8. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

Cash provided from (used in) non-cash working capital is compiled as follows:

	2022	2021
	\$	\$
DECREASE (INCREASE) IN CURRENT ASSETS		
Due from Canada Revenue Agency		27,561
HST receivable	677	(587)
Accounts receivable	4,848	(19,662)
	5,525	7,312
INCREASE (DECREASE) IN CURRENT LIABILITIES		
Accounts payable and accrued liabilities	(8,995)	11,545
Deferred revenue	(113,681)	194,553
	(122,676)	206,098
NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES	(117,151)	213,410

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

9. ADMINISTRATION COSTS

Common administration costs have been allocated to various programs. Expenditures net of these allocations are reported on the statement of revenue and expenditures as follows:

	Total Expenditures	Allocated	Expenditures
	2022	Costs	Net Of
	\$	\$	Allocated Costs
			\$
Salaries and employee benefits	1,068,601	15,032	1,053,569
Office supplies and equipment	37,388	1,113	36,275
Staff travel	24,967	885	24,082
Insurance	13,879	2,513	11,366
Rent	46,681	2,334	44,347
Professional fees	36,769	13,381	23,388
Interest and bank charges	2,581	36	2,545
Staff training	11,553	132	11,421
Donation and fundraising	3,700	3,700	
Program expenses	28,099	217	27,882
	1,274,218	39,343	1,234,875

10. COMMITMENTS

In June 2021, the organization signed a one year lease agreement for its location as 559 Bagot Street in Kingston. The rent for the property is \$46,681 for the year.

In January 2022, the organization signed a 5 year lease for a piece of office equipment. The payments for the equipment are \$397 per quarter.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

11. FINANCIAL INSTRUMENTS

Financial instruments consist of accounts receivable, short term deposits, mortgages payable and accounts payable and accrued liabilities. The carrying amounts approximate their fair market value due to the immediate or short-term maturity of these financial instruments.

Credit Risk

Credit risk is the risk of financial loss to the organization if a party to the organization's financial instruments fails to discharge an obligation or make payments of interest and principal when due. The organization is exposed to this risk relating to its short term deposits and accounts receivable.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk, and equity risk, of which the organization is exposed to interest rate risk and equity risk.

Interest Rate Risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The organization is exposed to interest rate risk through its interest bearing investments within the investment portfolio.

Equity Risk

Equity risk associated with investments in mutual funds is the risk that their fair value will fluctuate because of changes in market prices. This risk is reduced by regularly rebalancing the portfolio to be in line with the organization's investment policy. The corporation may be exposed to additional risks related to COVID-19 as outlined in note 14.

Liquidity Risk

Liquidity risk is the risk that the organization will not be able to meet all cash outflow obligations as they come due. The organization mitigates this risk by monitoring cash activities and expected outflows. This risk is also mitigated by the fact that the primary source of funding is from provincial and municipal governments.

12. CAPITAL DISCLOSURE

The organization's objectives with respect to capital management are to maintain a minimum capital base that allows the organization to continue with and execute its overall purpose as outlined in the fund balances accounting policy in Note 2(b). The organization's Board of Directors performs periodic reviews of the organization's capital needs to ensure they remain consistent with the risk tolerance that is acceptable to the organization.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

13. SUPPLEMENTARY INFORMATION

The organization receives funding from the Ministry of Children, Community and Social Services and the Ministry of Health. As part of its funding agreements the organization is required to provide supplementary financial information on programs funded by the Ministries. As such, schedules have been prepared which provides information on the revenue and expenditures of each program code.

14. IMPACT OF COVID-19

Since the beginning of 2020, the coronavirus disease COVID-19 has had considerable impact, both globally and locally, which has the potential to create financial stress on the economy and the organization in the following areas:

- (a) The global investment markets have experienced substantial volatility and downward valuation due to the economic concerns at this time, which could significantly impact the organization's investment portfolio, and
- (b) Due to transmissibility of the disease and provincial gathering requirements, the ability to host fundraising events and raise funds for the organization has been drastically reduced.

At the time that these financial statements were finalized, the amount of financial impact on the organization could not be determined.

15. ENDOWMENT FUNDS

Youth Diversion provides an opportunity for donors to participate in an endowment fund originally created by a past president of the Board of Directors that is administered by an independent third party. Donations of publicly-traded securities and cash may be received by the Community Foundation for Kingston and Area to be held and invested. Youth Diversion has committed to investing 5% of any donation over \$500 into the endowment. Total contributions into the endowment fund during the year amounted to \$18,210, of which \$3,700 was a donation from the organization. During the year, there was a distribution of \$3,606 from the fund and \$2,167 was retained by the third party for investment management fees. In 2022-2023, \$9,480 will be available to be granted to the organization.

As at March 31, 2022, the balance of the funds held through the Community Foundation for Kingston and Area for Youth Diversion amounted to \$142,559 (2021 - \$113,038).

YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
ALTERNATIVES TO CUSTODY AND COMMUNITY INTERVENTIONS - YOUTH JUSTICE
(FORMALLY MINISTRY OF ATTORNEY GENERAL PROGRAM)
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
	\$	\$
REVENUE		
Ministry of Attorney General		43,625
Ministry of Children, Community and Social Services	43,625	
	43,625	43,625
EXPENDITURES		
Bank charges and interest	89	103
Insurance	1,889	1,666
Office supplies and equipment	379	638
Professional fees	1,367	1,527
Program expenses	163	306
Rent	1,945	1,985
Salaries and employee benefits	36,052	35,483
Staff training		1,055
Volunteer training and recognition	1,175	891
	43,059	43,654
EXCESS OF REVENUE OVER EXPENDITURES		
(EXPENDITURES OVER REVENUE) FOR YEAR	566	(29)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COUNSELLING/THERAPY SERVICES
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Ministry of Health	99,459	93,754
EXPENDITURES		
Administration costs	9,500	8,800
Advertising and promotion	331	138
Bank charges and interest	174	155
Communication	3,073	207
Insurance	630	
Office supplies and equipment	892	949
Program expenses	35	478
Professional fees	2,299	3,068
Rent	3,543	3,980
Salaries and employee benefits	74,539	74,236
Staff training	587	637
Staff travel	5,073	1,230
	100,676	93,878
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(1,217)	(124)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COORDINATED ACCESS AND INTAKE
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Ministry of Health	11,109	11,114
<hr/>		
EXPENDITURES		
Administration costs	1,014	1,014
Bank charges and interest	25	29
Salaries and employee benefits	10,227	10,155
<hr/>		
	11,266	11,198
<hr/>		
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(157)	(84)
<hr/>		

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CASE MANAGEMENT AND SERVICE COORDINATION
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Ministry of Health	7,473	7,473
<hr/>		
EXPENDITURES		
Administration costs	702	702
Bank charges and interest	17	20
Salaries and employee benefits	6,049	6,793
	<hr/>	<hr/>
	6,768	7,515
<hr/>		
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	705	(42)
<hr/>		

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
TARGETED PREVENTION
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Ministry of Health	2,176	2,176
<hr/>		
EXPENDITURES		
Administration costs	217	217
Bank charges and interest	4	5
Salaries and employee benefits	1,949	1,964
	<hr/>	<hr/>
	2,170	2,186
<hr/>		
EXCESS OF EXPENDITURES OVER REVENUE (EXPENDITURES OVER REVENUE) FOR YEAR	6	(10)
	<hr/>	<hr/>

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
BROADER PUBLIC SECTOR - CHILDREN'S SERVICES
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	2,001	2,001
<hr/>		
EXPENDITURES		
Bank charges and interest	6	7
Salaries and employee benefits	1,341	2,153
<hr/>		
	1,347	2,160
<hr/>		
EXCESS OF EXPENDITURES OVER REVENUE (EXPENDITURES OVER REVENUE) FOR YEAR	654	(159)
<hr/>		

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
ALTERNATIVES TO CUSTODY AND COMMUNITY INTERVENTIONS
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	103,707	103,707
<hr/>		
EXPENDITURES		
Advertising and promotion	437	71
Administration costs	9,517	9,517
Bank charges and interest	186	216
Insurance	1,580	1,388
Office supplies and equipment	4,666	5,175
Professional fees	383	429
Program expenses	2,331	2,884
Rent	8,665	8,843
Salaries and employee benefits	75,599	74,397
Staff travel	1,742	1,430
Staff training	1,773	598
	106,879	104,948
<hr/>		
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(3,172)	(1,241)
<hr/>		

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
REINTEGRATION/REHABILITATION SERVICES
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	38,090	38,090
<hr/>		
EXPENDITURES		
Administration costs	3,172	3,172
Bank charges and interest	71	82
Insurance	252	222
Office supplies and equipment	521	1,536
Rent	4,338	4,428
Program expenses	178	187
Salaries and employee benefits	27,794	28,335
Staff training	62	527
Staff travel	241	600
	<hr/>	<hr/>
	36,629	39,089
<hr/>		
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	1,461	(999)
	<hr/>	<hr/>

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD WELFARE - COMMUNITY AND PREVENTION SUPPORTS
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	62,100	62,100
<hr/>		
EXPENDITURES		
Administration costs	5,589	5,589
Advertising and promotion	179	171
Bank charges and interest	131	156
Communication	408	1,413
Program expenses	664	263
Rent and utilities	292	298
Salaries and employee benefits	53,882	53,692
Staff training	442	686
Staff travel	184	55
<hr/>		
	61,771	62,323
<hr/>		
EXCESS OF REVENUE OVER EXPENDITURES		
(EXPENDITURES OVER REVENUE) FOR YEAR	329	(223)
<hr/>		

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
PREVENTION
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	103,982	104,975
<hr/>		
EXPENDITURES		
Administration costs	9,632	9,632
Advertising and promotion	288	117
Bank charges and interest	180	209
Communication	1,223	2,738
Insurance	1,260	1,111
Office supplies and equipment	5,236	5,666
Professional fees	2,441	2,794
Program expenses	3,641	2,740
Rent	4,474	4,566
Salaries and employee benefits	72,536	72,104
Staff training	1,274	963
Staff travel	2,708	3,375
	104,893	106,015
<hr/>		
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(911)	(1,040)
<hr/>		

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
INTERSECTIONS
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
	\$	\$
REVENUE		
Donations	5,000	
Trillium Foundation	135,055	127,445
	<u>140,055</u>	<u>127,445</u>
EXPENDITURES		
Advertising and promotion		
Bank charges and interest	295	334
Communication	1,376	1,395
Insurance	1,700	1,500
Office	500	330
Program expenses	2,208	1,028
Rent	1,313	1,339
Professional fees	10,440	3,298
Salaries and benefits	120,191	115,458
Staff training	1,479	372
Staff travel	3,985	2,390
	<u>143,487</u>	<u>127,444</u>
EXCESS OF REVENUE OVER EXPENDITURES FOR YEAR	<u>(3,432)</u>	<u>1</u>